GLOSSARY OF TERMS AND ACRONYMS

- **Allowable premises costs** as used in this TEGL, collective term for costs that are allowable without prior awarding agency approval (see section 6)
- Amortization as used in this TEGL, use of grant funds for periodic repayments of another fund source that supplied the funds for buying buildings or other real property (see sections 7 and 8)
- **Awarding agency** in the case of grants, the DOL or other Federal granting agency; in the case of subawards, the party making the subaward
- Capital improvement expenditure which results in an increase in the value or useful life of a long-term asset, e.g., upgrading a building's heating system
- Capital lease financing transaction in the form of a lease entered into in connection with the acquisition of real property or other assets (see sections 8 and 9)
- CFR Code of Federal Regulations
- **Common Rule** Regulation issued by Federal agencies (DOL 29 CFR part 97) in response to OMB Circular A-102 establishing administrative requirements for grants to state, local, and Indian tribal governments
- **Equity** Federal Government's legal interest in grantee-owned property based on the use of grant funds to acquire the property (see section 8)
- **Fed. Reg.** Federal Register Daily publication containing notices and rules issued by the administrative branch of the U.S. Government
- GAL General Administrative Letter 5-94 ETA administrative directive to SESAs issued in 1994 concerning SESA property
- OIG Department of Labor Office of the Inspector General

Leasehold - leased real property

- Maintenance and Repairs expenditures for keeping property in suitable operating condition without adding to its value or prolonging its useful life
- **OMB** Circular Directive issued by the Office of Management and Budget to DOL and other Federal agencies
- **Prior Approval** documentation evidencing consent of the awarding agency prior to incurring a specific cost
- Rearrangements and Alterations changes in a building's interior space arrangements or utilities that neither add to its value or prolong its useful life
- Reed Act Section 903 of the Social Security Act, that authorizes states to use certain funds in their Federal Unemployment Trust Fund accounts for W-P and UI grant costs
- Renovation major improvement(s) to existing building that increase its value or prolong its useful life (see section 13)
- SESA State Employment Security Agency term formerly used for SWAs
- SWA State Workforce Agency state agency that administers the W-P and/or UI programs Title III of the Social Security Act (SSA) See UI
- UI Unemployment Insurance program authorized by Title III of the Social Security Act (42 U.S.C. 501-504) that provides grants to states for the costs of administering their UI laws
- U.S.C. United States Code U.S. laws in codified format
- Wagner-Peyser Act (W-P) also called Job Service or Employment Service program Act (29 U.S.C. 49d-49l) authorizing grants to states for operating their systems of public employment offices